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PUBLIC SERVICE  
COMMISSION

**COW CREEK GAS INC.**  
**347 THOMPSON RD**  
**PIKEVILLE KY 41501**

**PH 606-437-6147**

**FAX 606-437-6040**

April 14, 2008

Ms. Stephanie Stumbo  
Executive Director  
Public Service Commission  
P. O. Box 615  
211 Sower Blvd.  
Frankfort, KY 40602

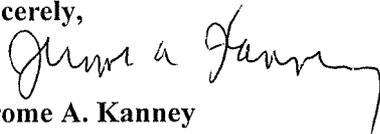
RE: Cow Creek Gas, Inc.  
GCA Filing  
Case No: 2008-00121

Ms. Stumbo:

In regards to the above case number, we hereby withdraw the filing of the GCA filed in your office on March 31, 2008.

If you have any questions, please contact us at (606) 437- 6147.

Sincerely,



Jerome A. Kanney  
President